

### **REMARKS**

Claims 12-55 are pending. The present application stands rejected from the Non-Final Office Action dated June 19, 2006 following a 2<sup>nd</sup> Request for Continued Examination.

In the Office Action, the Office discusses the Telephone Interview of June 2, 2006, wherein the invention was described and clarifications provided. A further Telephone Interview was conducted on July 14, 1006. The Inventor and the under-signed Attorney wish to thank Examiner Kramer for his professionalism and his time and cooperation for the Telephone Interviews.

Certain claims have been amended and the further clarifications provided herein should place the present application in condition for allowance.

#### **Substance of Interview (MPEP713.04)**

On July 14, 2006, there was a telephone interview. As noted in 37 CFR 1.133, the Applicant is required to make the Substance of the Interview of record in the application file. To ensure compliance therewith, Applicant wishes to note the following:

- 1) A telephonic interview was conducted on July 14, 2006 with participants Attorney Asmus, Inventor Jacques Nault and Examiner James Kramer.
- 2) Office Action dated 6/19/06 was discussed along with the proposed amendments to Claim 12 noted herein.
- 3) Examiner Kramer acknowledged that such amendment traversed the prior rejection and should place the application in condition for allowance.

#### **Information Disclosure Statement**

The Office did not consider an Information Disclosure Statement that was filed Jan. 20, 2005 which listed certain webpages from several commercial websites. These webpages were rejected as failing to include an appropriate date.

Applicant herein re-submits the webpage references that all indicate that the webpages were downloaded from the Internet on Jan. 20, 2005, wherein the uniform resource locator (URL) of the webpage and download date/time are indicated on the bottom of the page.

Claim Rejections - 35 USC §112

The Office rejected all Claims under 35 USC §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which the applicant regards as the invention. The statutory requirements regarding the §112 second paragraph rejection are already of record. (see MPEP §2172, 2173).

The Office references the first two elements of claim 12, pertaining to “receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction for said amount; computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and one credit..”

As previously acknowledged, the present invention is capable of receiving both Trial Balance data and as well as Transactions data. However, the Examiner stated that when the invention receives a file with only accounts and account balances (Trial Balance data), it does not ‘compute’ the account balance.

"Examiner notes that is unclear why one would compute account balances as the accounting file received in the 1<sup>st</sup> limitation already includes an . . . account balance.)" (Office Action, page 3, par. 4) This is because the trial balance data is treated as one transaction. Processing with accounts, amounts and direction, those amounts are account balances if corresponding account occurs only once in the accounting data. As explained and clarified by the current amendments, the accounting data can be a trial balance or a transactions report, and will be processed by the present invention and during this processing the system recognizes that for each account, only one amount is computed for the account balance.

Applicant has amended the claims, wherein the claimed invention relates to “receiving accounting data having a plurality of amounts, wherein each amount has an accounting direction and a corresponding account; processing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit.”

In simple terms, the present invention operates on any accounting data that has accounts, amounts, and a direction. As previously made of record, an “account” is defined as a grouping of transactions (debits and credits) that determine the net balance of the account. (Office Action Response Amendment C dated Oct. 25, 2004 and Office Action Response Amendment E dated Sept, 2, 2005. An Account can be thought of as a drawer that accumulates transactions. The term “amounts” reflects the numerical value under consideration. Thus the received accounting data (Trial Balance data or Transactions data) contain numerical values that have an accounting direction (debit or credit) and an account.

The Office Action also alleges that when the invention receives accounting data that is Trial Balance data, the invention is unable to provide second and third level details. Applicant refers the Office to Figure 20 and Figure 24 of the present application and to the 18 page Rule 132 Declaration filed Jan. 30, 2006 submitted as Amendment F. Declaration Pages 13 – 16 explain the drilling down aspect from the financial statement for the accounting data, which can be Trial Balance data (treated as one transaction) or Transactions data.

The Office has also requested clarification regarding the feature “manually grouping accounts from a user display into one or more financial statement items, wherein each account is associated with only one financial statement item . . .” As described in the specification, manually grouping the accounts into one or more financial statement items means that all the accounts can be grouped into one financial statement item – however the reverse is not true. The examiner states that “it is unclear how an account can be manually grouped to more than one financial statement item.” (Office

Action last line page 4) An account can not be grouped to more than one financial statement item, which is reflected in the claims: manually grouping the accounts from a user display into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence.

The Office Action also noted that as an initial step during the demonstration, field boundaries were established so that input data was formatted manually. Applicant explained that the present invention is capable of receiving any accounting data and may have pre-processing, but also may receive data in an appropriate format. Applicant refers the Office to Applicant's Office Action Response Amendment A filed Aug. 8, 2003, pages 19-20 for a more detailed description. The manual establishment of field boundaries merely illustrates further features and embodiments, but such features are not a necessary element. The specification and figures of the present invention are fully supportive of this position. The relevant claims have been amended to remove reference to receiving an "electronic file" which should help clarify this issue.

Applicant believes the amendments herein to be fully responsive to the requirements and that the present amendments should place the present application in condition for allowance. Applicant requests that the Examiner contacts its attorney by telephone, facsimile, or email for quickest resolution, if there are any remaining issues.

Respectfully submitted,

**/Scott J. Asmus, Reg. No. 42,269/**

Cus. No. 24222  
Maine & Asmus  
PO Box 3445  
Nashua, NH 03061-3445  
Tel. No. (603) 886-6100  
Fax. No. (603) 886-4796  
patents@maineandasmus.com

Scott J. Asmus, Reg. No. 42,269  
Vernon C. Maine, Reg. No. 37,389  
Andrew P. Cernota, Reg. No. 52,711  
Kristina M. Grasso, Reg. No. 39,205  
Attorneys for Applicant